

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Medora Community School Corp (3640)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,286	\$17,454	\$7,283	n/a	-62%	-58%
	11100 Regular Programs; Elementary	\$405,138	\$494,164	\$555,458	\$583,562	44%	18%	5%
	11300 Regular Programs; High School	\$481,576	\$594,270	\$559,881	\$547,697	14%	-8%	-2%
	12100 2007 Account Code - Gifted and Talented	\$14,271	\$10,963	\$10,662	\$1,288	-91%	-88%	-88%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,688	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$22,079	\$50,767	\$51,246	\$52,777	139%	4%	3%
	14100 Summer School Programs; Elementary	\$1,612	\$636	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$33	\$302	\$216	\$89	173%	-70%	-59%
	16100 Remediation Testing	\$8,473	\$11,736	\$3,511	\$0	-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$20,137	\$24,000	\$59,180	\$43,893	118%	83%	-26%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$17,772	\$31,152	\$32,326	\$17,145	-4%	-45%	-47%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$16,943	\$26,098	\$26,864	\$26,913	59%	3%	0%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$708	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$14,860	\$22,969	\$16,758	\$16,515	11%	-28%	-1%
	22220 Library/Media Services; School Library	\$27,796	\$37,711	\$44,183	\$45,663	64%	21%	3%
	24100 Office of The Principal	\$133,357	\$170,644	\$168,700	\$132,968	0%	-22%	-21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$26,619	\$20,145	\$27,642	\$18,142	-32%	-10%	-34%
	26497 2007 Account Code - Teachers Retirement Fund	\$44,521	\$79,071	\$76,749	\$37,585	-16%	-52%	-51%
Student Academic Achievement Total		\$1,235,894	\$1,593,913	\$1,650,828	\$1,546,209	25%	-3%	-6%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$22,525	\$14,301	\$18,531	\$22,142	-2%	55%	19%
	21290 Guidance Services; Other Guidance Services	\$915	\$2,849	\$216	\$448	-51%	-84%	108%
	21340 Health Services; Nurse Services	\$1,350	\$2,800	\$2,800	\$6,830	406%	144%	144%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$15	\$0	\$11	n/a	-25%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$9,215	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$4,165	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$4,988	\$14,465	\$9,975	\$17,869	258%	24%	79%
	23190 Board of Education; Other Governing Body Services	\$4,190	\$6,113	\$3,200	\$6,121	46%	0%	91%
	23210 Executive Administration; Office of The Superintendent	\$96,342	\$152,110	\$149,890	\$157,821	64%	4%	5%
	24900 Other Support Services, School Administration	\$0	\$805	\$1,171	\$0	n/a	-100%	-100%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$146,252	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$1,785	\$16,065	n/a	n/a	> 500%
Student Instructional Support Total		\$139,523	\$193,458	\$187,568	\$377,726	171%	95%	101%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$2,949	\$838	\$1,550	\$6,467	119%	> 500%	317%
	25191 Other Fiscal Services; Refund of Revenue	\$140	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$118,208	\$160,635	\$148,558	\$191,783	62%	19%	29%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$27,767	\$28,057	\$49,347	\$27,081	-2%	-3%	-45%
	26700 Operation and Maintenance of Plant Services; Insurance	\$16,059	\$58,686	\$46,631	\$31,968	99%	-46%	-31%
	27100 Student Transportation; Vehicle Operation	\$33,618	\$52,726	\$49,537	\$60,859	81%	15%	23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14,463	\$28,121	\$43,464	\$29,367	103%	4%	-32%
	27400 Student Transportation; Purchase of School Buses	\$41,000	\$55,619	\$0	\$0	-100%	-100%	n/a
	27500 Student Transportation; Insurance on Buses	\$2,725	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$314	\$282	\$0	\$386	23%	37%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$1,729	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$49,017	\$62,047	\$64,311	\$68,997	41%	11%	7%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$7,008	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,796	\$0	\$605	\$0	-100%	n/a	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,582	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$315,786	\$449,594	\$404,003	\$423,916	34%	-6%	5%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$10,050	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45100 Building Acquisition, Construction and Improvements	\$10,046	\$2,219	\$15,893	\$3,462	-66%	56%	-78%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,534	\$33,469	\$20,031	\$1,801	-93%	-95%	-91%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$6,282	\$1,385	\$0	n/a	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$34,533	\$34,217	\$33,859	n/a	-2%	-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$181,663	\$332,000	\$332,000	\$251,860	39%	-24%	-24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$80,140	n/a	n/a	n/a
Nonoperational Total		\$229,292	\$408,502	\$403,525	\$371,122	62%	-9%	-8%
prorated								
	26491 2007 Account Code - PERF	\$0	\$298	\$0	\$0	n/a	-100%	n/a
	26492 2007 Account Code - Social Security	\$93,551	\$120,891	\$117,179	\$58,410	-38%	-52%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$754	\$0	\$0	n/a	-100%	n/a
	26494 2007 Account Code - Group Insurance	\$53,785	\$113,300	\$155,928	\$70,663	31%	-38%	-55%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$2,186	\$735	n/a	n/a	-66%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$4,127	\$4,000	\$3,744	n/a	-9%	-6%
prorated Total		\$147,336	\$239,370	\$279,292	\$133,552	-9%	-44%	-52%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$1,360,819	\$1,792,835	\$1,884,484	\$1,655,557	22%	-8%	-12%	65.8%	62.1%	64.4%	58.0%
Student Instructional Support	\$153,311	\$218,939	\$218,042	\$393,634	157%	80%	81%	7.4%	7.6%	7.5%	13.8%
Overhead and Operational	\$324,410	\$464,561	\$419,166	\$432,213	33%	-7%	3%	15.7%	16.1%	14.3%	15.2%
Nonoperational	\$229,292	\$408,502	\$403,525	\$371,122	62%	-9%	-8%	11.1%	14.2%	13.8%	13.0%
Grand Total	\$2,067,831	\$2,884,837	\$2,925,216	\$2,852,526	38%	-1%	-2%				

Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008
	73.2%	69.7%	71.9%	71.8%